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*Attorneys for Customer-Claimant The Kostin Co.*

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK  
SECURITIES INVESTOR PROTECTION  
CORPORATION,

Plaintiff-Applicant,

v.

BERNARD L. MADOFF INVESTMENT  
SECURITIES LLC,

Defendant.

In re:

BERNARD L. MADOFF,  
Debtor.

Adv. Pro. No. 08-01789 (BRL)

SIPA LIQUIDATION

(Substantively Consolidated)

**CERTIFICATE OF SERVICE**

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The undersigned hereby certifies that on this date, a copy of the Memorandum Of Law Of Customer-Claimant The Kostin Co. In Opposition To The Trustee's Motion For An Order Affirming Trustee's Calculations of Net Equity and Denying Time-Based Damages (Docket Entry 5127), and the Declaration Bernard J. Garbutt III In Support Of The Kostin Co.'s Memorandum of Law (Docket Entry 5128), was or will be duly served electronically through ECF on the following parties:

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*IRVING H. PICARD, TRUSTEE FOR THE SUBSTANTIVELY  
CONSOLIDATED SIPA LIQUIDATION OF BERNARD L. MADOFF  
INVESTMENT SECURITIES LLC AND BERNARD L. MADOFF*

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Dated: December 3, 2012  
New York, New York

/s/ Bernard J. Garbutt III  
BERNARD J. GARBUTT III  
MORGAN LEWIS & BOCKIUS LLP

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The Kostin Co.